# MORRIS COUNTY APPRAISAL DISTRICT

# **COMMERCIAL**

## **VALUATION GUIDE**

## MORRIS COUNTY APPRAISAL DISTRICT COMMERCIAL VALUATION

The cost per square foot was worked up by several methods and is applied through mass appraisal by classification.

Sources used were the original class set-up worked up by an outside appraisal firm, building cost of different types of commercial buildings, sales data, and backed up with the Marshall-Swift Commercial manual.

In using the Marshall-Swift manual, an 88% Dallas cost multiplier is used, then for the Morris County area a 75% local cost multiplier is applied to each category. This brings the valuations in line with sales and cost data related to the Morris County area.

Note- The statewide multiplier ranges from .88 to .89 and in the Longview area ranges from .88 to .91.

## MORRIS COUNTY APPRAISAL DISTRICT COMMERCIAL COST GUIDE

CODE	E LETTER & DESCRIPTION
	<del></del>
A	- Auto sales & service – showroom/office/sales
AG	- Auto service center – garage & shop area
В	- Banks/Savings & Loans
CW	- Car wash & machinery – CW/CWE/CWV
C	- Clinic
DC	- Daycare
F	- Fraternal
FH	- Funeral Homes
G	- Grocery
MH(E	I)- Hotels/Motels
I	- Industrial/Commercial warehouse type buildings
L	- Laundromats
NH	- Nursing Homes
O	- Office
R	- Restaurants/Fast Food
S	- Stores – Retail/Discount/Department
SB	- Service stations with bay
SC	- Shopping center
SM	- Supermarket
SS	- Service stations without bay
TH	- Theater/Drive-In
W	- Warehouse
	A AG B CW C DC F FH G MH(F) I L NH O R S SB SC SM SS TH

## MORRIS COUNTY APPRAISAL DISTRICT COMMERCIAL BUILDING CONSTRUCTION CLASSES

#### Class 1 – Fire Resistive

(Including heavy non-combustible) – Buildings with frame of heavy structural steel or reinforced concrete; walls of brick, concrete or other masonry, including glass or preformed metal panels; floors and roof of concrete or equivalent material.

#### Class 2 - Brick

Buildings with walls of brick, concrete block, other masonry or concrete; floors of wood or concrete slab on ground; roof of wood or light metal.

#### Class 3 – Frame

(Including light non-combustible) – Buildings with walls of wood, masonry veneer on wood or metal; floors of wood; roof of wood or metal.

#### QUALITY OF CONSTRUCTION

#### Low Quality

Buildings in this group are constructed to meet a need for space or to provide income with the lowest possible investment. Basic in design and lacking in decorative features, their overall appearance reflects little concern for aesthetics. Interiors, partitioning, plumbing and electrical fixtures are minimal and low in cost.

#### Average Quality

Buildings are constructed to meet good building codes and designed for maximum economic return on investment. Most common in average communities, their appearance reflects a slight effort to make the building attractive beyond functional design.

#### **Good Quality**

Buildings are constructed to meet good building codes and are designed to reflect pride of ownership or occupancy. There is more ornamentation on the exterior, and interiors are designed for aesthetics as well as function. Lighting, heating, ventilating and air conditioning are usually better.

#### **Excellent Quality**

Buildings are constructed for prestige purposes. Owners or occupants wish to present a particular image and are willing to bear the additional cost. Materials and workmanship are of the best quality and there are many expensive plumbing and electrical fixtures

NOTE: The majority of typical pre-engineered all metal type buildings should be classed in the Class 3 category of our commercial pricing guide. Larger metal buildings can be considered in the Class 2 category if weight and thickness warrant the step up in class category.

## AUTO SALES & SERVICE CENTER SHOWROOM/OFFICE/SALES

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	30.20	A1L	28.26	A2L	27.34	A3L
LOW-AVG	41.50	A1LA	35.97	A2LA	34.00	A3LA
AVERAGE	44.29	A1A	42.06	A2A	40.95	A3A
AVG-GOOD	52.99	A1AG	50.64	A2AG	45.47	A3AG
GOOD	61.69	A1G	59.22	A2G	57.99	A3G
EXCELLENT	88.07	A1E	85.68	A2E	0.00	

2009

**DEVIATIONS:** 

No air conditioning

Asphalt paving

Concrete paving

Chain link fence

### AUTO SERVICE CENTER GARAGE AREA – SHOP AREA

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	20.58	AG1L	18.68	AG2L	17.26	AG3L
LOW-AVG	24.44	AG1LA	22.04	AG2LA	20.51	AG3LA
AVERAGE	28.31	AG1A	25.40	AG2A	23.76	AG3A
AVG-GOOD	33.72	AG1AG	30.04	AG2AG	28.32	AG3AG
GOOD	39.14	AG1G	34.69	AG2G	32.88	AG3G
EXCELLENT	55.56	AG1E	0.00		0.00	

2009

DEVIATIONS:

### SERVICE STATION WITHOUT BAY

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	23.25	SS1L	17.02	SS2L	14.85	SS3L
AVERAGE	33.02	SS1A	24.61	SS2A	19.35	SS3A
GOOD	44.18	SS1G	34.04	SS2G	25.43	SS3G
EXCELLENT		SS1E		SS2E		SS3E

**DEVIATIONS:** 

Canopy

Bays

Air conditioning

Asphalt paving

Concrete paving

## SERVICE STATION WITH BAY

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	25.25	SB1L	19.02	SB2L	16.85	SB3L
AVERAGE	35.02	SB1A	26.61	SB2A	21.35	SB3A
GOOD	46.18	SB1G	36.04	SB2G	27.43	SB3G
EXCELLENT						

**DEVIATIONS:** 

Canopy

Air conditioning

Asphalt paving

Concrete paving

### SERVICE STATION WITHOUT BAYS

Ground	Concrete	Stucco on	Aluminum	Galvanized Steel	Aluminum	Face Brick	Porcelain
Floor Area	Block	Concrete	Facing on	Insulated Sandwich	Insulated	with Concrete	Enamel
		Block	Concrete	Panels	Sandwich	Block Back-up	Panel on
			Block	(Steel Frame)	Panels		Concrete
					(Steel Frame)		Block
Sq. Ft.	#1	#2	#3	#4	#5	#6	#7
600	39.87	42.65	43.24	43.59	44.24	47.84	48.90
900	36.08	38.36	38.85	39.14	39.68	42.64	43.52
1200	34.34	36.40	36.84	37.10	37.59	40.27	41.06
1500	33.24	35.17	35.57	35.82	36.27	38.77	39.50
1800	32.44	34.26	34.64	34.88	35.30	37.66	38.36
2100	31.45	33.14	33.50	33.71	34.11	36.31	36.95
2500	30.47	32.04	32.37	32.57	32.94	34.97	35.57
3000	29.73	31.20	31.51	31.70	32.04	33.95	34.52

## **SERVICE STATION WITH BAYS**

Ground	Wood	Concrete	Stucco on	Galvanized Steel	Aluminum	Porcelain Steel	Face Brick
Floor Area	Siding on	Block	Concrete	Insulated Sandwich	Insulated	Insulated	with
	Wood Stud		Block	Panels	Sandwich	Sandwich	Concrete
	Frame			(Steel Frame)	Panels	Panels	Block Back-
					(Steel Frame)	(Steel Frame)	up
Sq. Ft.	#1	#2	#3	#4	#5	#6	#7
300	44.32	48.15	48.63	52.41	52.99	53.81	54.57
400	41.13	44.43	44.84	48.22	48.72	49.42	49.95
500	39.35	42.35	42.73	45.88	46.34	46.97	47.37
600	37.60	40.30	40.64	43.58	43.99	44.56	44.83
800	35.54	37.90	38.19	40.86	41.22	41.72	41.84
1000	34.11	36.22	36.49	38.98	39.30	39.75	39.76
1200	32.94	34.86	35.10	37.44	37.73	38.14	38.07
1500	31.76	33.47	33.69	35.88	36.14	36.51	36.35

## BANKS – SAVINGS & LOANS

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	69.04	B1L	63.02	B2L	54.14	B3L
LOW-AVG	80.18	B1LA	74.18	B2LA	65.18	B3LA
AVERAGE	92.41	B1A	84.54	B2A	73.95	B3A
AVG-GOOD	109.18	B1AG	95.10	B2AG	90.10	B3AG
GOOD	127.33	B1G	118.27	B2AG	100.91	B3G
EXCELLENT	174.81	B1E	163.62	B2E		B3E

2009

**DEVIATIONS:** 

Asphalt paving/Concrete paving Drive-thru units

Pictures:

R-11616 B2L

R-3562 B2G

## CAR WASH

STEEL ROOF	CODE
1.75	
9.75	
11.50	CWB
13.50	CWE
5.50	CWV
.75	
.35	
	1.75 9.75 11.50 13.50 5.50

These per square foot prices are based on cost prices with economic and sales data built into the unit price.

CLINIC	
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	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	58.83	C1L	40.13	C2L	37.24	C3L
LOW-AVG	68.02	C1LA	47.97	C2LA	45.28	C3LA
AVERAGE	77.21	C1A	55.81	C2A	53.32	C3A
AVG-GOOD	89.56	C1AG	69.68	C2AG	65.75	C3AG
GOOD	101.91	C1G	81.56	C2G	78.19	C3G
EXCELLENT	134.07	C1E	107.14	C2E	80.00	C3E

2009

DEVIATIONS:

Asphalt paving/Concrete paving

DAY CARE	
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	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	30.02	DC1L	24.61	DC2L	19.35	DC3L
AVERAGE	33.02	DC1A	27.37	DC2A	24.94	DC3A
GOOD	40.18	DC1G	31.97	DC2G	27.13	DC3G
EXCELLENT						

#### **DEVIATIONS:**

Canopy No air conditioning Asphalt paving/Concrete paving

NO PICTURE R-8622 DC2G

## FRATERNAL

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	38.88	F1L	31.70	F2L	25.55	F3L
LOW-AVERAGE	46.44	F1LA	39.12	F2LA	32.54	F3LA
AVERAGE	54.01	F1A	46.55	F2A	39.52	F3A
AVG-GOOD	64.28	F1AG	56.73	F2AG	47.97	F3AG
GOOD	74.56	F1G	66.92	F2G	56.42	F3G
EXCELLENT	99.46	F1E				

**DEVIATIONS:** 

Canopy

No air conditioning

Asphalt paving

Concrete paving

## FUNERAL HOME

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW		FH1L	23.56	FH2L	20.03	FH3L
AVERAGE	40.22	FH1A	30.82	FH2A	26.10	FH3A
GOOD	52.55	FH1G	40.48	FH2G	34.20	FH3G
EXCELLENT		FH1E		FH2E		FH3E

DEVIATIONS: Asphalt paving Concrete paving

Picture:

R-12145 (FH1G)

#### GROCERY

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	36.48	G1L	32.67	G2L	28.16	G3L
LOW – AVG	39.50	G1LA	35.80	G2LA	31.16	G3LA
AVERAGE	43.35	G1A	39.31	G2A	35.02	G3A
GOOD	53.22	G1G	48.91	G2G	45.07	G3G
EXCELLENT	63.30	G1E	58.71	G2E	0.00	G3E

NOTE: Freezer vaults, refrigeration units and reach-in doors may belong to lessee and should be assessed as personal property.

2009

**DEVIATIONS:** 

Canopy & walkway Asphalt paving No air conditioning Concrete paving

Picture:

R-11560 (G2L)

#### CONVENIENT STORE/GAS

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	32.02	CG1L	29.58	CG2L	25.14	CG3L
LOW – AVG	42.02	CG1LA	39.58	CG2LA	35.14	CG3LA
AVERAGE	49.16	CG1A	45.22	CG2A	41.29	CG3A
GOOD	57.66	CG1G	52.99	CG2G	48.32	CG3G
EXCELLENT	67.69	CG1E	62.17	CG2E	56.65	CG3E

NOTE: Freezer vaults, refrigeration units and reach-in doors may belong to lessee and should be assessed as personal property.

2009

**DEVIATIONS:** 

Canopy & walkway Asphalt paving

No air conditioning Concrete paving

PICTURES: R8539 CG1E

R7539 CG2LA

## SUPER MARKET

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	32.95	SM1L	29.81	SM2L	25.95	SM3L
LOW-AVG	37.80	SM1LA	35.60	SM2LA	30.60	SM3LA
AVERAGE	42.73	SM1A	39.35	SM2A	35.65	SM3A
GOOD	54.16	SM1G	50.36	SM2G	47.25	SM3G
EXCELLENT	66.57	SM1E	63.40	SM2E	0.00	

2009

**DEVIATIONS:** 

Canopy

No air conditioning
Asphalt paving/Concrete paving

Pictures:

R-8433 SM2E

R-12142-SM2LA

#### HOTELS & MOTELS

MS-B MS-C MS-D

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	51.07	HM1L	42.53	HM2L	40.40	HM3L
AVERAGE	60.98	HM1LA	50.62	HM2LA	48.17	HM3LA
GOOD	70.28	HM1A	63.46	HM2A	60.65	HM3A
EXCELLENT	83.65	HM1G	76.81	HM2G	60.65	HM3G

**DEVIATIONS:** 

Canopies or balconies No air conditioning Swimming pool area Sprinkler system

Carports Garages

Asphalt paving Concrete paving

Picture:

R-7615-(HM1A)

NOT PICTURED R-5355 (HM3L)

### LAUNDROMATS

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	31.88	L1L	26.40	L2L	21.35	L3L
LOW-AVG	35.18	L1LA	30.17	L2LA	24.32	L3LA
AVERAGE	38.48	L1A	33.95	L2A	27.29	L3A
AVG-GOOD	41.78	L1AG	37.24	L2AG	30.26	L3AG
GOOD	45.08	L1G	40.54	L2G	33.23	L3G

2009

**DEVIATIONS:** 

Picture:

R-4638 L3LA

NO PICTURES - R-8355 R-13498

## NURSING HOME

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW		NH1L	26.45	NH2L	22.45	NH3L
AVERAGE	55.57	NH1A	33.53	NH2A	29.53	NH3A
GOOD	71.84	NH1G	46.60	NH2G	38.75	NH3G
EXCELLENT	80.60	NH1E	62.70	NH2E	50.65	NH3E

#### **DEVIATIONS:**

No air conditioning No sprinkler system Asphalt paving/Concrete paving Oxygen

Picture:

R6394 NH2A

### OFFICE

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW 1	36.80	O1L1	23.74	O2L1	20.8	O3L1
LOW	42.80	O1L	26.74	O2L	24.8	O3L
LOW-AVG	46.39	O1LA	32.74	O2LA	29.80	O3LA
AVERAGE	56.80	O1A	44.74	O2A	39.80	O3A
AVG-GOOD	59.80	O1AG	45.75	O2AG	43.61	O3AG
GOOD	61.31	O1G	51.96	O2G	47.43	O3G
GOOD-EXC	73.87	O1GE	60.85	O2GE	58.45	O3GE
EXCELLENT	86.43	O1E	76.14	O2E	71.48	O3E

2009

DEVIATIONS:

Canopies & walkways
No air conditioning
Asphalt paving/Concrete paving

NO PICTURES:

R-9260 O2A R-9173 O2E

## RELIGIOUS / FELLOWSHIP HALLS

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	31.43	REL1L	22.89	REL2L	21.85	REL3L
AVERAGE	44.92	REL1A	29.68	REL2A	28.24	REL3A
GOOD	62.66	REL1G	42.63	REL2G	40.50	REL3G
EXCELLENT	86.85	REL1E				

## **DEVIATIONS:**

Canopies & walkways

No air conditioning

Asphalt paving

Concrete paving

### RESTAURANT / FAST FOOD

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	40.04	R1L	32.88	R2L	27.72	R3L
LOW-AVG	45.95	R1LA	40.14	R2LA	31.95	R3LA
AVERAGE	63.71	R1A	55.67	R2A	45.00	R3A
GOOD	82.42	R1G	76.36	R2G	51.93	R3G
VERY GOOD	106.78	R1VG	101.01	R2VG	71.60	R3VG
EXCELLENT	139.12	R1E	130.00	R2E	86.24	R3E

2009

DEVIATIONS:

Canopy

No air conditioning
Asphalt paving/Concrete paving

Pictures:

R-13645 R2A

R-3568 R2A

### **STORE** RETAIL/DISCOUNT/DEPARTMENT

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	23.25	S1L	17.02	S2L	14.85	S3L
LOW-AVG	28.13	S1LA	20.82	S2LA	17.10	S3LA
AVERAGE	33.02	S1A	24.61	S2A	19.35	S3A
GOOD	44.18	S1G	34.04	S2G	25.43	S3G

#### **DEVIATIONS:**

Canopy No air conditioning Asphalt paving/Concrete paving

Picture:

R-11623 S1G

R-9618 S1G

### SHOPPING CENTER

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
CHEAP	33.02	SC1C	20.81	SC2C	19.35	SC3C
LOW	35.86	SC1L	32.78	SC2L	28.56	SC3L
AVERAGE	45.28	SC1A	42.07	SC2A	37.43	SC3A
GOOD	54.44	SC1G	51.16	SC2G	44.89	SC3G
EXCELLENT	0.00	SC1E	0.00	SC2E	0.00	SC3E

2009

DEVIATIONS:

Canopy

Asphalt paving/Concrete paving

Pictures:

R-3731 SC2L R-8429 SC3L

### THEATER / DRIVE-IN

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW		TH1L	23.69	TH2L	20.93	TH3L
AVERAGE	41.71	TH1A	25.50	TH2A	23.96	TH3A
GOOD	46.90	TH1G	31.90	TH2G	27.96	TH3G
EXCELLENT		TH1E		TH2E		TH3E

**DEVIATIONS:** 

R-8200 NO PICTURE

#### INDUSTRIAL / COMMERCIAL WAREHOUSE TYPE BUILDINGS

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW1	16.50	I1L1	13.91	I2L1	10.00	I3L1
LOW	18.64	I1L	16.90	I2L	14.28	I3L
LOW-AVG	21.50	I1LA	20.58	I2LA	17.88	I3LA
AVERAGE	25.74	I1A	23.64	I2A	20.92	I3A
AVG-GOOD	30.10	I1AG	28.18	I2AG	25.10	I3AG
GOOD	35.75	I1G	33.26	I2G	30.48	I3G
EXCELLENT	0.00	I1E	0.00	I2E	0.00	I3E

2009

#### **DEVIATIONS:**

Dock area

Air conditioning

Dock height foundation – Add 20% to base price per square foot

Manufacturing – Add 25% to base price per square foot

Wall height – Add or deduct 1% of base price per square foot for each foot of height variation (average height is 14 feet)

Picture:

I3LA - R 5893

#### WAREHOUSE

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW1	14.65	W1L1	11.14	W2L1	8.00	W3L1
LOW	15.33	W1L	13.89	W2L	11.48	W3L
LOW-AVG			16.10	W2LA	14.34	W3LA
AVERAGE	21.70	W1A	19.69	W2A	17.25	W3A
AVG-GOOD			25.00	W2AG	21.47	W3AG
GOOD	30.92	W1G	28.15	W2G	25.73	W3G
EXCELLENT	47.57	W1E	45.00	W2E	41.48	W3E

2009

#### **DEVIATIONS:**

Dock area

Air conditioning

Dock height foundation – Add 20% to base price per square foot

Manufacturing – Add 25% to base price per square foot

Wall height – Add or deduct 1% of base price per square foot for each foot of height variation (average height is 14 feet)

### MINI WAREHOUSE

	CLASS 1	Code	CLASS 2	Code	CLASS 3	Code
LOW	13.69	MW1L	12.88	MW2L	9.19	MW3L
AVERAGE	18.33	MW1A	17.23	MW2A	12.39	MW3A
GOOD	24.54	MW1G	23.04	MW2G	16.58	MW3G
EXCELLENT	0.00	MW1E	0.00	MW2E	22.19	MW3E

2009

Pictures:

R-10323 MW2A

R-9259 - MW2A